

# Kenai Peninsula Borough Proposed Budget

FY2023 Mayor Proposed Budget

May 3, 2022



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- **Overview**

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- **Special Revenue Funds**

- **Capital Project Funds**

- **Debt Service Funds**

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year summary for each Department  
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  - a) Service Areas funded by Property taxes and other sources
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2. Emergency Services, Recreational Services, Roads, Education, General Government, Solid Waste and Hospitals

## Special Revenue Funds

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Appendix

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1. Salary Schedule
2. Full-Time Equivalent by Function
3. Schedule of Rates, Fees & Charges
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# Borough-Wide

# Total Taxable Assessed Values - Ad Valorem in \$1,000s

	<b>FY2022</b>	<b>FY2023</b>	<b>Increase (Decrease)</b>	<b>FY2023 Mill Rate</b>	<b>Revenue Change from PY</b>
Borough	8,448,233	9,019,921	571,688	4.50	882,949
Bear Creek Fire	188,347	223,067	34,720	3.25	112,840
Central Emergency Services	3,056,293	3,243,325	187,032	2.85	533,041
Central Peninsula Emergency Medical	6,889	7,418	529	1.00	529
Central Peninsula Hospital	5,690,977	6,037,793	346,816	0.01	3,468
Kachemak Emergency	453,921	485,784	31,863	3.40	244,511
Nikiski Fire	1,696,650	1,766,869	70,219	2.70	189,591
Nikiski Senior	1,596,710	1,667,635	70,925	0.20	14,185
North Peninsula Recreation	1,737,818	1,809,299	71,481	1.40	795,201
Road Service Area	5,909,922	6,254,694	344,772	1.40	482,681
Seldovia Recreational	75,257	81,983	6,726	0.75	5,045
Seward Bear Creek Flood	505,382	556,792	51,410	0.75	38,558
South Peninsula Hospital	1,988,013	2,119,460	131,447	1.12	147,221
South Peninsula Hospital (prior debt)	2,039,032	2,171,246	132,214	1.12	148,080
Western Emergency Service	697,132	727,488	30,356	2.95	89,550

## Borough wide Revenues – by Source:

	<b>FY2022</b>	<b>FY2023</b>	<b>Increase</b>
<b>Revenues:</b>	<b>Revenues</b>	<b>Estimated</b>	<b>(Decrease)</b>
		<b>Revenues</b>	
General Property Taxes	\$74,341,483	\$78,146,409	\$ 3,804,926
Sales Tax	38,500,000	39,308,500	808,500
Intergovernmental:			
Federal	3,740,000	3,740,000	-
State	2,282,544	2,832,544	550,000
Other Revenue	32,070,628	35,246,095	3,175,467
Fund Balance			
Appropriated, net	7,651,960	11,473,176	3,821,216
	<u>\$158,586,615</u>	<u>\$170,746,724</u>	<u>\$ 12,160,109</u>

## Borough wide Expenditures – by Function:

**Expenditures:**

General Government

Solid Waste

Public Safety

Recreation

Education

Road Maintenance

Hospitals

Internal Service

<b>FY2022 Original Appropriation</b>	<b>FY2023 Proposed</b>	<b>Increase (Decrease)</b>
\$19,933,272	\$24,107,172	\$ 4,173,900
13,939,341	10,696,062	(3,243,279)
29,112,303	30,309,465	1,197,162
2,630,799	3,178,910	548,111
54,761,872	62,205,749	7,443,877
9,447,475	9,714,188	266,713
14,813,524	14,679,644	(133,880)
13,948,029	15,855,534	1,907,505
<u>\$158,586,615</u>	<u>\$170,746,724</u>	<u>\$12,160,109</u>

# Changes in Personnel:

## **General Fund (Overall 4.5 FTE up)**

Mayor

Added .75 FTE Special Assistant to the Mayor  
Added 1 FTE Public Safety Officer

Purchasing and Contracting

Added 1 FTE Project Manager

Human Resources (Overall .25 FTE up)

Added .5 FTE HR Assistant  
Reduced .25 FTE Homer Administrative Assistant

Information Technology

Added 1 FTE Network/IT Administrator

Finance

Added .5 FTE Reclassified AP Clerk to Grants Accountant

## **Special Revenue Funds (Overall 8 FTE up)**

Land Management

Added 1 FTE Land Surveyor

Maintenance (Overall 3.4 FTE up)

Reestablished .6 FTE Director to 1 FTE  
Added 2 FTE Utility Technicians  
Added 1 FTE Control System Technician

Bear Creek Fire Service Area

Added 1 FTE Fire Technician

Kachemak Emergency Service Area

Added 1 FTE Fire Technician

Road Service Area

Reestablished .4 FTE Director to 1 FTE

Solid Waste Department

Added 1 FTE CPL Landfill Operator/Mechanic

## **Risk Department (Overall 2 FTE up)**

Added 1 FTE Claims Manager  
Added 1 FTE Safety Specialist

General Fund  
Added 4.5 FTE

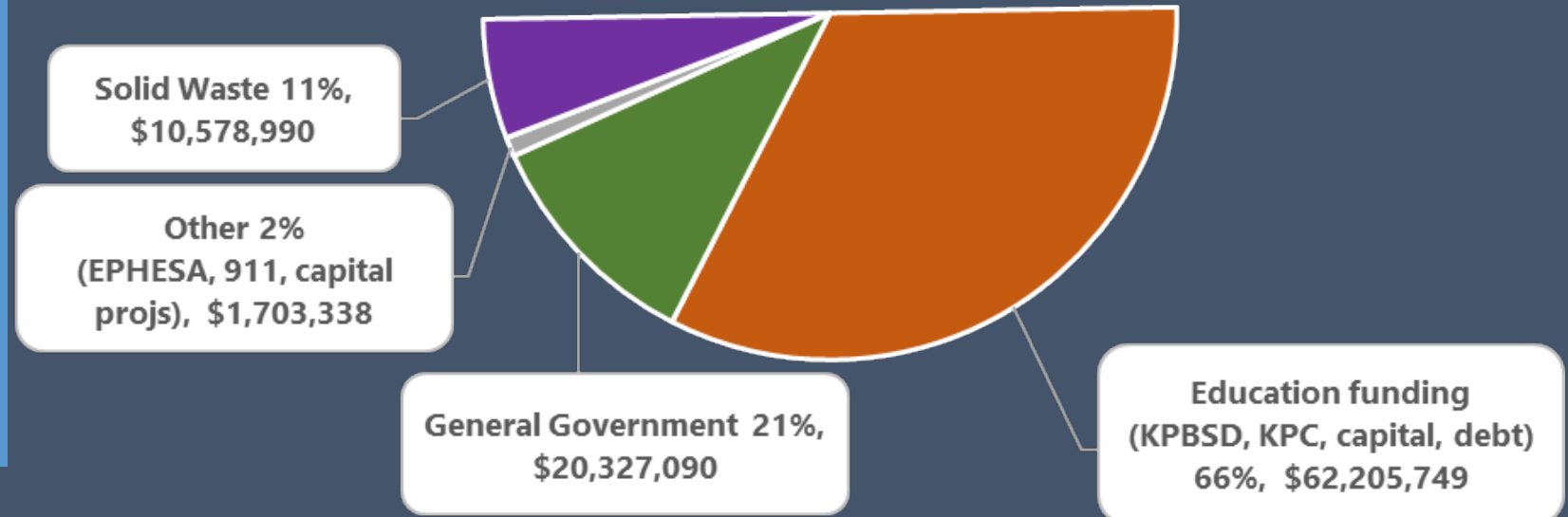
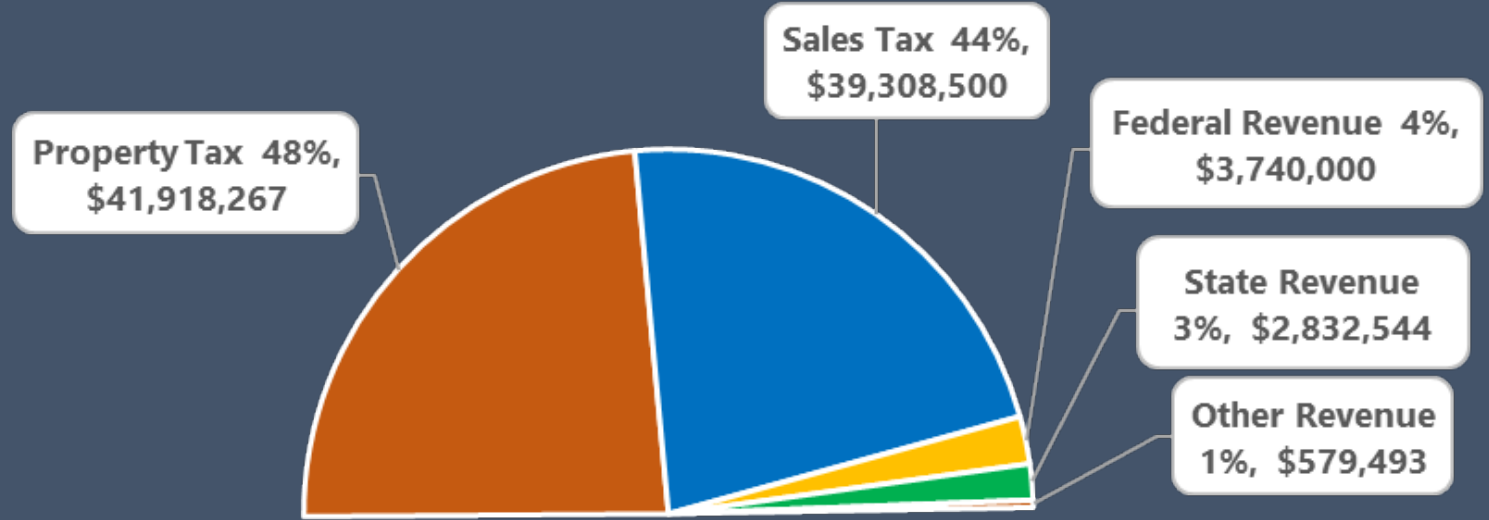
Special Revenue  
Funds  
Added 8 FTE

Internal Service  
Funds  
Added 2 FTE

# General Fund

# General Fund Revenues and Expenditures:

## General Fund Revenues FY2023



## General Fund Expenditures FY2023

### Revenues:

Property Taxes 2% ↑

Sales Taxes 2% ↑

State Revenue 24% ↑

### Expenditures

General Gov't 4% ↑

Solid Waste 13% ↑

Education 10% ↑



# General Fund

## Significant Changes from FY2022 to FY2023

Pages 60-61

	<b>FY2022</b>	<b>FY2023</b>
	<b>FY2022 Forecast</b>	<b>FY2023 Proposed</b>
Property Tax Revenue	\$ 40,978,657	\$ 41,918,267
Regular Wages	7,836,835	8,288,662
Health Insurance	2,735,750	3,370,350
Software Licensing	885,790	975,904
Contract Services - ARSSTC Fee	450,000	480,000
Local Funding to KPBSD	48,000,000	52,564,284
School Capital Projects	4,050,000	5,250,000
Solid Waste	9,328,744	10,578,990
General Government Cap. Proj.	362,500	500,000

# Special Revenue Funds

# Special Revenue Fund Revenues and Expenditures :

## Revenues

Property Taxes 9% ↑

General Fund Funding 10% ↑

## Expenditures

Solid Waste 10% ↑

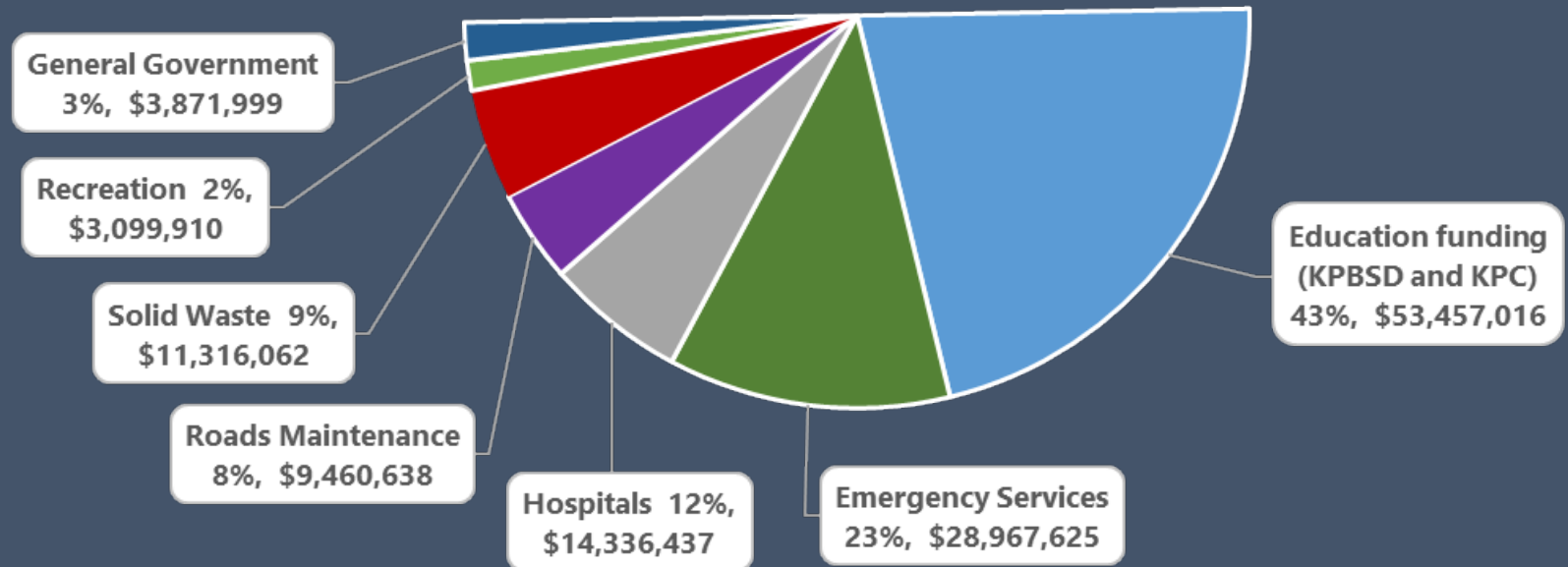
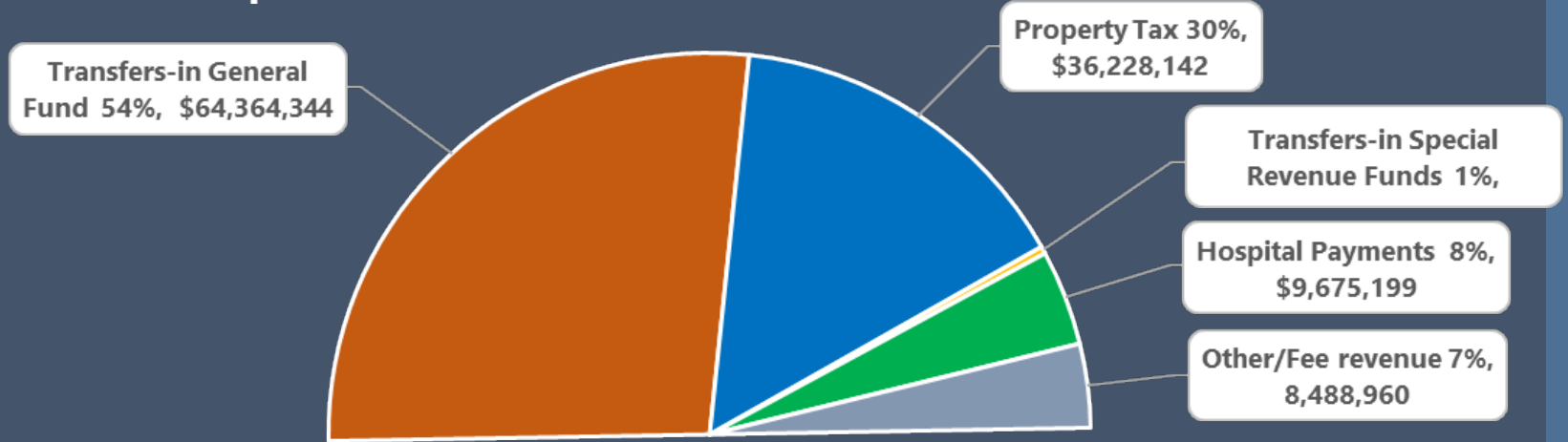
Education 5% ↑

Recreations 25% ↑

Land Management 71% ↑

Roads 17% ↓

### Special Revenue Fund Revenues FY2023



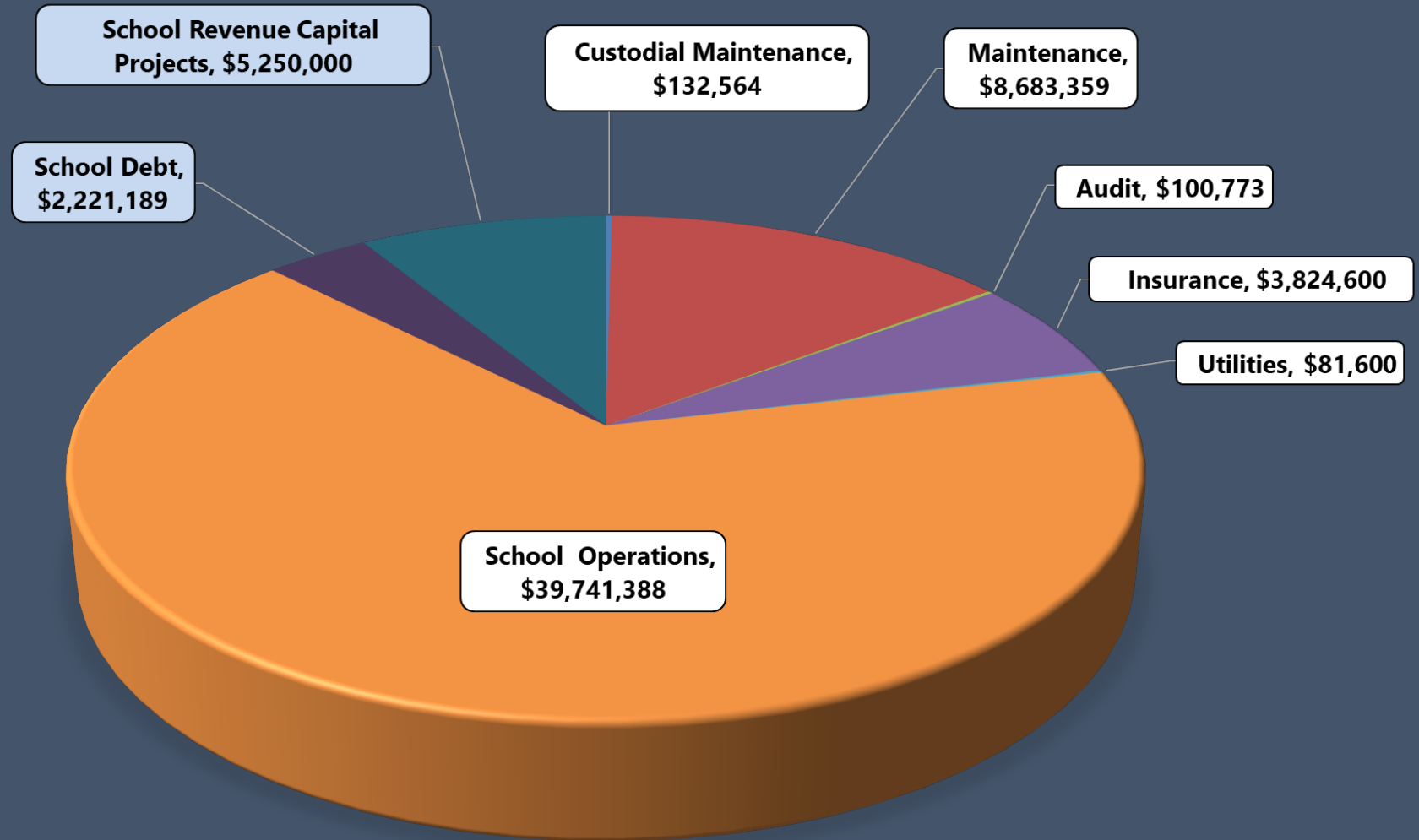
### Special Revenue Fund Expenditures FY2023

# Educational Funding

Local Contribution  
Minimum  
Required 28.9M

Maximum  
Allowable 52.6M

## Kenai Peninsula Borough's Educational Funding \$60,035,473



\* School Debt is net of State Debt Reimbursement

\*\* Not Including KPC Funding

# Special Revenue Funds

## Significant Changes from FY2022 to FY2023

Pages 158-159

	<b>FY2022</b>	<b>FY2023</b>
	<b>FY2022 Forecast</b>	<b>FY2023 Proposed</b>
Property Tax Revenue	\$ 33,362,826	\$ 36,228,142
Regular Wages	13,997,066	15,500,853
Health Insurance	4,913,323	6,071,148
Contract Services	6,483,532	5,641,850
Insurance Premium	4,527,585	5,512,339
Funding for KPBSD Operations	38,537,314	39,741,388
Land Trust Investment Fund	1,203,960	2,311,530
Solid Waste Capital Proj. TRSF	262,000	1,250,000
Roads Capital Proj. TRSF	3,800,000	2,300,000
Kachemak Emerg. Svc. Capital Proj. TRSF	150,000	400,000
911 Capital Project Fund TRSF	-	624,000
North Pen. Rec. Capital Proj. Fund TRSF	250,000	700,000

# Capital Project Funds

## Capital Projects

## Significant Projects in FY2023

Pages 349-419

- **Schools** – \$3M in funding for K-Selo
- **Solid Waste** – \$550,000 for Master Plan, Gas Collection and Leachate Design and Materials.
- **5 Emergency Service Areas** – Phase II SCBA's and Radios (PILT Grant + Local)
- **Bear Creek Fire and Kachemak EMS** – Ambulance for each
- **Central Emergency Services** – \$950,000 in Station related projects
- **North Peninsula Recreation** - \$746,000 in facility repair projects

# Internal Service Funds

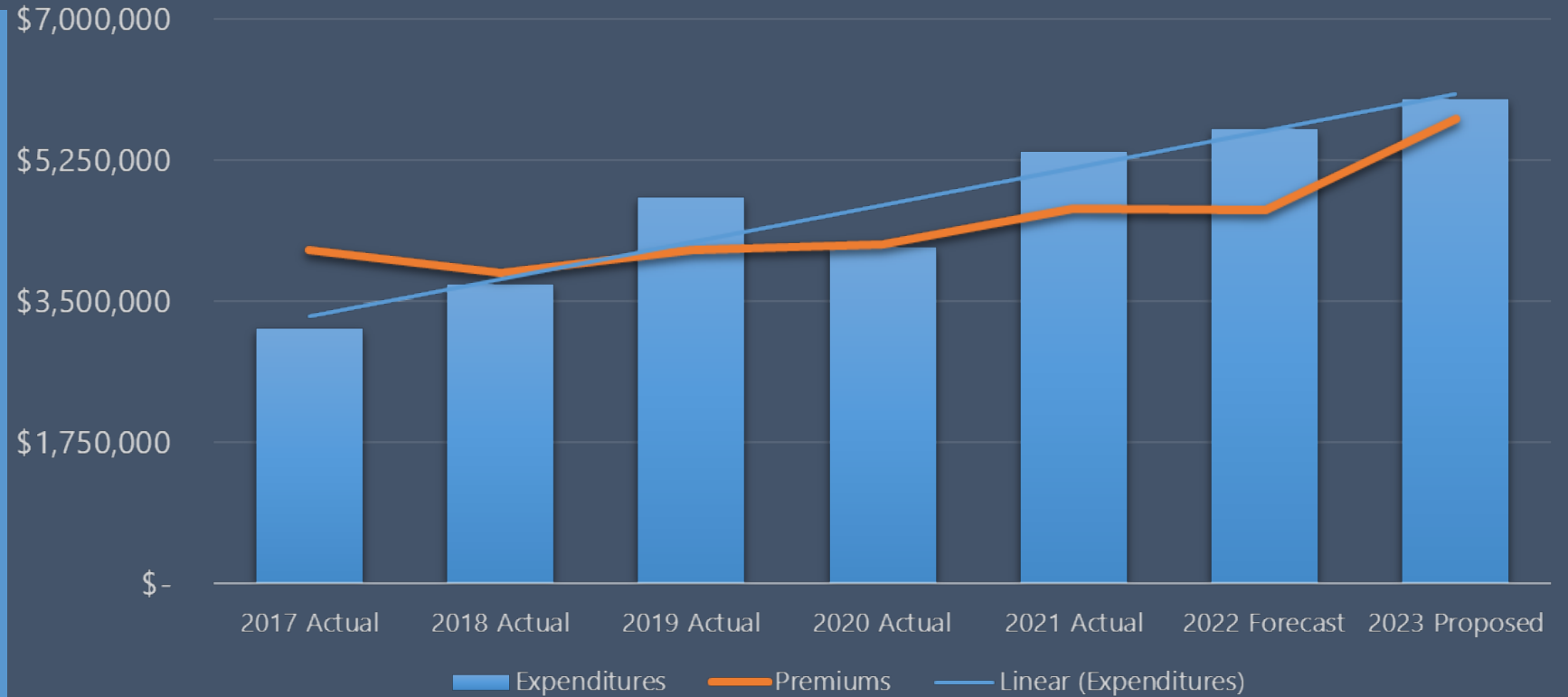


# Insurance and Litigation Fund

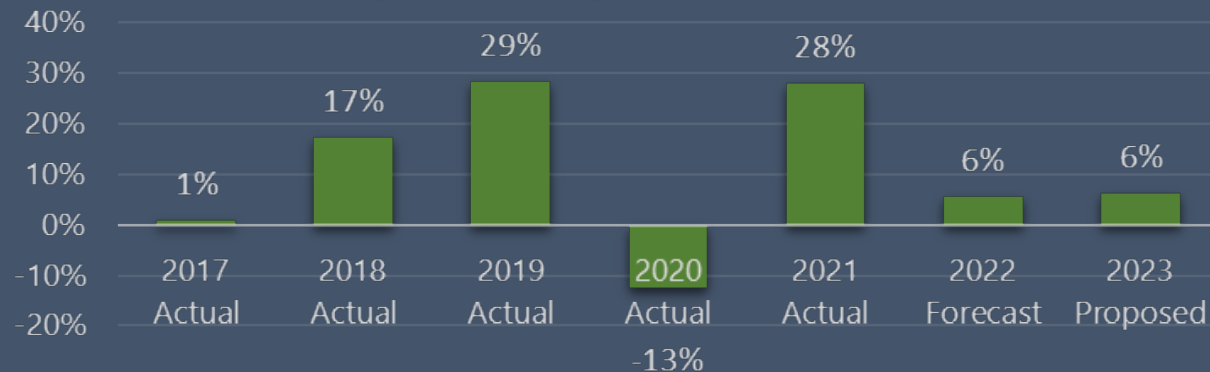
Pages 426-436

Increases on average 12% annually from FY2017-FY2023

## Insurance and Litigation Fund 2017-2023



### % change in Expenditures from PY



# Health Reserve Fund

Pages 438-441

Increases on average 8% annually from FY2017-FY2023

## Health Reserve Fund 2017-2023

